

**Amendments to the Claims:**

The following complete listing of the claims will replace all prior versions and listings of the claims in the application.

**Listing of Claims:**

Claims 1-27 (canceled).

Claim 28 (previously presented): A support structure for a spa speaker, comprising:

- a first elongated member;

- a second elongated member coupled to one end of said first elongated member, said coupled second elongated member being substantially perpendicular to said first elongated member;

- a speaker pivotally coupled to another end of said first elongated member;

- a base unit; and

- a third elongated member coupled to said second elongated member and adapted to rotate relative to said base unit, wherein said coupled third elongated member is substantially parallel to said first elongated member.

Claim 29 (previously presented): A support structure for spa speakers, comprising:

- a base unit;

- a first elongated member rotatably coupled to said base unit;

- a second elongated member coupled at one end to said first elongated member, said coupled second elongated member being substantially perpendicular to said first elongated member;

- a first speaker pivotally coupled to another end of said second elongated member;

a third elongated member coupled at one end to said first elongated member substantially opposite said second elongated member, said coupled third elongated member being substantially perpendicular to said first elongated member;

a second speaker pivotally coupled to another end of said third elongated member; and

a housing unit surrounding said base unit, wherein said housing unit comprises a plurality of apertures corresponding to said first elongated member, said second elongated member, said third elongated member, and said first and second speakers.

Claims 30 – 33 (canceled).

Claim 34 (previously presented): A support structure for spa speakers, comprising:

a base unit;

a substantially U-shaped member comprising a first portion, a second portion, and a third portion, wherein said first portion is coupled to a first end of said second portion and said third portion is coupled to a second end of said second portion, said second portion being pivotally coupled to said base unit;

a first speaker rotatably coupled to a first end of said first portion;

a second speaker rotatably coupled to a first end of said third portion, said first and second speakers being rotatable about a longitudinal axis of said pivotally coupled second portion; and

a support member spanning between said first and third portions of said substantially U-shaped member.

Claim 35 (previously presented): The support structure of claim 34, further comprising a table element coupled to said support member.

Claims 36 – 42 (canceled).

Claim 43 (previously presented): A support structure for spa speakers, comprising:

- a base unit;
- a substantially L-shaped member pivotally coupled at one end to said base unit;
- at least one speaker coupled to another end of said substantially L-shaped member, said at least one speaker being rotatable about a longitudinal axis of said pivotally coupled end of said substantially L-shaped member between a first position in which said at least one speaker faces toward the spa interior and a second position in which said at least one speaker faces away from the spa interior.

Claim 44 (currently amended): The support structure of claim 43, further comprising [[a]] a support member coupled to said substantially L-shaped member between said at least one speaker and said pivotally coupled end thereof.

Claim 45 (previously presented): The support structure of claim 44, wherein said support member is substantially parallel to said pivotally coupled end of said substantially L-shaped member, said substantially parallel support member being adapted for use as a towel rack.

Claim 46 (previously presented): The support structure of claim 45, wherein said substantially parallel support member is adapted for use as a handle to rotate said at least one speaker between said first and second positions.

Claims 47-53 (canceled).